

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

**Fred & Barbara Robinson,**  
Petitioners-Appellants,

v.

**Plymouth County Board of Review,**  
Respondent-Appellee.

**ORDER**

**Docket No. 09-75-0709  
Parcel No. 24-30-300-009**

On September 29, 2010, the above-captioned appeal came on for a telephone hearing before the Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2) and Iowa Administrative Code rules 701-71.21(1) et al. The Appellants, Fred and Barbara Robinson, were self-represented and submitted evidence in support of their position. The Plymouth County Board of Review designated County Attorney Darin Raymond as its legal representative. County Assessor Bob Heyderhoff represented the Board of Review at hearing. It relied solely upon the certified record and did not submit new evidence. The Appeal Board having reviewed the entire record, heard the testimony and being fully advised, finds:

*Findings of Fact*

The Robinsons are the owners of a residentially classified, single-family residence located at 25252 325th Street, Sioux City, Iowa. The property was built in 1963, has 1232 square feet of total above-grade living area, 225 square feet of basement finish, and a basement stall garage. The property also has a 35 foot by 52 foot steel utility building built in 1977. The site is 2.18 acres.

The Robinsons protested to the Plymouth County Board of Review regarding the 2009 assessment. The January 1, 2009, total assessment of the Robinson's property was \$136,350, allocated as follows: \$45,000 in land value and \$91,350 in improvement value.

The Robinsons' claims were based on the following grounds: 1) that the assessment is not equitable as compared with the assessments of other like property in the taxing district under Iowa Code section 441.37(1)(a), and 2) the property is assessed for more than the value authorized by law under section 441.37(1)(b). The Board of Review provided partial relief and reduced the January 1, 2009, total assessment to \$128,350, allocated as follows: \$37,000 in land value and \$91,350 in improvement value.

In their appeal to this Board, the Robinson's selected the ground of inequity by checking the box, and appeared to reassert the claim of over-assessment in the plain statement of their claim. They seek relief to a total assessed value of \$108,100.

The Robinsons provided four properties to the Board of Review in support of their equity claim. The properties were identified by address and indicated site size, assessed site value, and/or the total assessed value. No property record cards were provided on these properties by either the Robinsons or the Board of Review. The information presented for consideration was limited to the following:

25248 325th St	2 Acres	\$31,500	\$129,000
32302 Hickory	4.84 Acres	\$43,000	
25235 325th St	House & Lot		\$95,000
Wood Bury 1616-D-12	6.2 Acres	65,000	

The property located at 25248 325th Street neighbors the Robinsons' property. The Robinsons' question why this 2-acre site is assessed at \$31,500 compared to their similar size site being assessed at \$37,000. Plymouth County Assessor Bob Heyderhoff testified that he believes the Robinsons inadvertently compared the 2008 assessment of this neighboring property to their 2009 assessment. In a July 30, 2009 letter to this Board, Heyderhoff stated the land allocation of the 2009 assessment for 25248 325th Street is \$37,000 similar to the Robinsons land allocation, which is represented as \$35,000 for the first acre and \$2000 for the second acre.

The property located 32302 Hickory, is similarly assessed as the subject, but is a slightly larger site. The July 2009 letter indicated this property is assessed at \$35,000 for the first acre and \$8000 for the remaining 3.84 acres. Heyderhoff also testified that the property located 25235 325th Street, which is identified as having a “house and lot” with an assessment of \$95,000, is agriculturally classified and part of a larger 60-acre parcel.

The final property submitted by the Robinsons is located in Woodbury County and therefore cannot be for used as an equity comparable.

The Robinson’s failed to provide the market value of any of the properties they supplied as equity comparables and to contrast those values to the properties’ assessed values for a ratio analysis. Nor did they assert or support that different methods were used in determining the assessments of like properties.

The Robinsons believe the assessment of their steel utility building is incorrect. They assert the increase from \$1680 in the previous assessment to \$5320 in the 2009 assessment is excessive. However, we note that in the previous assessment, the subject property was classified as agricultural realty. When the classification was changed from agricultural to residential, the method of valuing this building also changed. Heyderhoff testified the cost manual was used to determine the assessment for this structure, and the assessment was developed in the same manner other similar residential improvements in the county would be valued.

The Robinsons also disagree with the value assigned to their deck. They assert the deck has a total of \$1300 in material costs, yet is assessed for \$6800. Heyderhoff again testified the deck was valued using the cost manual, the same as other properties in the county, and that depreciation was applied.

The Robinsons submitted photos of their property identifying what they consider to be key value impacting factors, such as deferred maintenance of some exterior trim work on the outbuilding,



the drive being gravel with only a small concrete pad to the garage, and non-descript deck. Based upon Heyderhoff's testimony these factors were considered when setting the assessment.

The Robinsons questioned what they consider to be a large increase from the 2008 to 2009 assessment. The subject property had a January 1, 2008, assessment of \$74,040 compared to the January 1, 2009, assessment of \$136,350, which was reduced by the Board of Review to \$128,350. The largest portion of this increase is the result of in the change in land class; the value went from \$1000 as an agricultural site to \$37,000 as a residential site. Additionally, the improvements were impacted because the outbuildings are valued differently depending upon the property's classification.

The Robinsons did not submit any evidence of sales, income or cost for a market value claim.

In the July 2009 letter, Heyderhoff submitted three properties for comparison to the subject. The three properties are all similar one-story, rural residential properties. They sold between August 2008 and November 2008. While no adjustments or comparisons were made, based upon the pictures and minimal information presented, they appear to be reasonable comparables. The unadjusted sales prices of these three properties range from \$150,000 to \$162,000. While we do not give significant weight to these sales, as they are unadjusted for differences, it is the only information in the record regarding market value.

After reviewing all the evidence, we find the Robinsons failed to provide persuasive evidence in support of either their inequity or market value claims.

### *Conclusions of Law*

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2009). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal

Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value established in an arm's-length sale of the property. § 441.21(1)(b). Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

To prove inequity, a taxpayer may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shriver*, 257 Iowa 575, 133 N.W.2d 709 (1965). The six criteria include evidence showing

"(1) that there are several other properties within a reasonable area similar and comparable . . . (2) the amount of the assessments on those properties, (3) the actual value of the comparable properties, (4) the actual value of the [subject] property, (5) the assessment complained of, and (6) that by a comparison [the] property is assessed at a higher proportion of its actual value than the ratio existing between the assessed and the actual valuations of the similar and comparable properties, thus creating a discrimination."

*Id.* at 579-580. The gist of this test is ratio difference between assessment and market value, even though Iowa law now requires assessments to be 100% of market value. § 441.21(1).



The Robinsons offered four properties as equity comparables, however one property was classified agricultural compared to the subject property's residential classification, one property was located in a neighboring county, and no analysis of the remaining two properties compared to the subject was made. The Robinsons failed to prove their property is inequitably assessed.

In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). The Robinsons offered no evidence in support of a market value claim. The Board of Review provided three properties it considered comparable to the subject property. Although the were not adjusted, it is the only evidence in the record regarding market value.

The evidence does not support the claims brought before this Board. We, therefore, affirm the assessment of the subject property located at 25252 325th Street, Sioux City, Iowa, as determined by the Plymouth County Board of Review as of January 1, 2009.

THE APPEAL BOARD ORDERS the assessment of 25252 325th Street, Orleans, Iowa, as of January 1, 2009, set by the Plymouth County Board of Review, is affirmed.

Dated this 31 day of October, 2010



Karen Oberman, Board Chair



Jacqueline Rypma, Board Member

Cc:

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>10-31</u> , 2010	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	